

**Exhibit A**

**Proposed Order**

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et*  
*al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

This filing relates to the  
Commonwealth.

**ORDER GRANTING FOUR HUNDRED NINETEENTH OMNIBUS OBJECTION (NON-  
SUBSTANTIVE) OF THE COMMONWEALTH OF PUERTO RICO TO CLAIMS  
ASSERTED AGAINST THE INCORRECT DEBTOR**

Upon the *Four Hundred Nineteenth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico to Claims Asserted Against the Incorrect Debtor* [ECF No. 20045] (the “Four Hundred Nineteenth Omnibus Objection”),<sup>2</sup> filed by the Commonwealth of Puerto Rico (“Commonwealth”), dated February 4, 2022, for entry of an order reclassifying certain claims filed against the Commonwealth, as more fully set forth in the Four Hundred Nineteenth Omnibus

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”, and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Debtors”) (Bankruptcy Case No. 19-BK-5532-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Four Hundred Nineteenth Omnibus Objection.

Objection and supporting exhibits thereto; and the Court having jurisdiction to consider the Four Hundred Nineteenth Omnibus Objection and to grant the relief requested therein pursuant to section 306(a) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”)<sup>3</sup>; and venue being proper pursuant to PROMESA section 307(a); and due and proper notice of the Four Hundred Nineteenth Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and each of the claims identified in the column titled “Asserted” in Exhibit A to the Four Hundred Nineteenth Omnibus Objection having improperly identified the Commonwealth as obligor, when such claims are properly asserted, if at all, against the debtor(s) identified in the column titled “Corrected” in Exhibit A to the Four Hundred Nineteenth Omnibus Objection; and the Court having determined that the relief sought in the Four Hundred Nineteenth Omnibus Objection is in the best interest of the Commonwealth, its creditors, and all the parties in interest; and the Court having determined that the legal and factual bases set forth in the Four Hundred Nineteenth Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Four Hundred Nineteenth Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that the claims identified in the column titled “Asserted” in Exhibit A to the Four Hundred Nineteenth Omnibus Objection are hereby reclassified to be claims asserted against the Title III debtor(s) indicated in the column titled “Corrected” in Exhibit A; and it is further

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<sup>3</sup> PROMESA is codified at 48 U.S.C. §§ 2101-2241.

ORDERED that the Commonwealth's right to object to the Reclassified Claims is reserved; and it is further

ORDERED that Kroll is authorized and directed, in the official claims register in the PROMESA cases, to move the claims identified in the column titled "Asserted" in Exhibit A to the Four Hundred Nineteenth Omnibus Objection from the Commonwealth's Title III Case (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481) to PREPA's Title III Case (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) identified in the column titled "Corrected" in Exhibit A to the Four Hundred Nineteenth Omnibus Objection; and it is further

ORDERED that this Order resolves Docket Entry No. 20045 in Case No. 17-3283; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

Dated: \_\_\_\_\_

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Honorable Judge Laura Taylor Swain  
United States District Judge

**EXHIBIT A**

**Schedule of Claims Subject to the Four Hundred Nineteenth Omnibus Objection**

## Exhibit A Page 6 of 6

## Four Hundred Nineteenth Omnibus Objection

## Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
1	VIERA-PLANAS, GILBERTO URB LOS ALMENDROS 760 CALLE RIACHUELO PONCE, PR 00716	33984	Commonwealth of Puerto Rico	503(b)(9)	\$2,671.32	Puerto Rico Electric Power Authority	503(b)(9)	\$2,671.32
Reason: Proof of claim purported to assert liabilities associated with the Puerto Rico Electric Power Authority, but originally failed to provide any basis or supporting documentation for asserting a claim against the Puerto Rico Electric Power Authority. Claim was subsequently transferred to Commonwealth of Puerto Rico under the assumption claim was related to taxes. Further information was provided by the claimant and additional supporting documentation asserts liabilities associated with claimants employment at the Puerto Rico Electric Power Authority. Accordingly, any liabilities should be asserted against the Puerto Rico Electric Power Authority not the Commonwealth of Puerto Rico.								
A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and has been resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors’ reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.								
2	YFN YABUCOA SOLAR LLC C/O ISMAEL H. HERRERO III, ESQ. P.O. BOX 362159 SAN JUAN, PR 00936	179661	Commonwealth of Puerto Rico	Unsecured	\$155,814,657.86	Puerto Rico Electric Power Authority	Unsecured	\$155,814,657.86
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Puerto Rico Electric Power Authority.								
TOTAL					\$ 155,817,329.18	TOTAL		\$ 155,817,329.18